



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Denise Grant **Phone #:** (406) 467-2528

(Signature)

(Date)

Chair, Board of Trustees: Jerry Shaw

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
116	School Safety	LOCAL		
127	AFTER SCHOOL PROGRAM LOCAL FUNDS	LOCAL	LOCAL	
143	Title II Part A	FEDERAL		84.367
182	Interlocal Agreement	LOCAL		
303	MOST Grant	STATE		
315	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
342	Title IV, Part B, 21st Century	FEDERAL		84.287
459	ReaP Funds 13-14	FEDERAL	459	
460	ReaP Funds 14-15	FEDERAL		
806	Elementary Admin Fund Raisers	LOCAL	Local	Local
810	Box Tops for Education Fund	LOCAL	Local	Local
847	One Class at a Time Grant	LOCAL		
854	Dr. David W Bake Memorial Funds	LOCAL		
890	Local Misc. Funds	LOCAL	LOCAL	LOCAL

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	332,867.77	60,239.52	243,961.88	
02	Taxes Receivable - Real and Personal (120-149)	12,299.77	3,111.44	1,866.37	
03	Taxes Receivable - Protested (150-159)	10,640.18	2,262.08	2,350.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	355,807.72	65,613.04	248,178.99	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,970.00			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,970.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,559.85	5,373.52	4,217.11	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	25,402.76	127.50	90,250.00	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	317,875.11	60,112.02	153,711.88	
52	TOTAL FUND BALANCE/EQUITY	343,277.87	60,239.52	243,961.88	
53	TOTAL LIABILITIES AND FUND BALANCE	355,807.72	65,613.04	248,178.99	

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		51,052.23	120,721.79	23,224.40
02	Taxes Receivable - Real and Personal (120-149)				1.16
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,108.94	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		51,052.23	129,830.73	23,225.56
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				1.16
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			12,924.01	
48	Fund Balance for Budget		51,052.23	116,906.72	23,224.40
52	TOTAL FUND BALANCE/EQUITY		51,052.23	129,830.73	23,224.40
53	TOTAL LIABILITIES AND FUND BALANCE		51,052.23	129,830.73	23,225.56

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,910.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				4,910.71
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				4,910.71
52	TOTAL FUND BALANCE/EQUITY				4,910.71
53	TOTAL LIABILITIES AND FUND BALANCE				4,910.71

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,732.23	90,236.29		9,644.17
02	Taxes Receivable - Real and Personal (120-149)				2,759.29
03	Taxes Receivable - Protested (150-159)				3,148.52
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,732.23	90,236.29		15,551.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				5,907.81
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	77.49			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,654.74	90,236.29		9,644.17
52	TOTAL FUND BALANCE/EQUITY	1,732.23	90,236.29		9,644.17
53	TOTAL LIABILITIES AND FUND BALANCE	1,732.23	90,236.29		15,551.98

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84.15	7,750.81		
02	Taxes Receivable - Real and Personal (120-149)		4.86		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	84.15	7,755.67		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4.86		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	84.15	7,750.81		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	84.15	7,750.81		
53	TOTAL LIABILITIES AND FUND BALANCE	84.15	7,755.67		

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,666.54	25,000.00		730.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,666.54	25,000.00		730.89
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	3,666.54	25,000.00		730.89
52	TOTAL FUND BALANCE/EQUITY	3,666.54	25,000.00		730.89
53	TOTAL LIABILITIES AND FUND BALANCE	3,666.54	25,000.00		730.89

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	55,793.85	71,185.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	55,793.85	71,185.40		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	10,821.89			
24	Warrants Payable (620)	44,547.63	71,185.40		
25	Other Current Liabilities (621-679)	424.33			
35	TOTAL LIABILITIES	55,793.85	71,185.40		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	55,793.85	71,185.40		



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	397,125.47	406,804.16
1112	District Levy - Personal Property	5,334.56	89.75
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,682.00	2,499.79
1190	Penalties and Interest on Taxes	829.46	1,052.08
1510	Interest Earnings	714.08	550.08
1900	Other Revenue from Local Sources	0.00	319.27
3110	Direct State Aid	540,043.05	542,447.20
3111	Quality Educator	42,816.15	45,863.83
3112	At Risk Student	5,390.81	6,225.48
3113	Indian Education For All	3,978.00	3,904.56
3115	State Spec Ed Allowable Cost Pymt to Districts	13,633.90	27,518.40
3116	Data For Achievement	2,925.00	3,740.00
3118	Natural Resource Development	3,848.44	6,089.84
3120	State Guaranteed Tax Base Aid	203,713.38	181,556.76
3444	State School Block Grant	54,551.85	54,551.85
3446	SB96 Block Grant Reimbursement	6,598.66	0.00
5200	Sale or Compensation for Loss of Assets	0.00	1,325.50
6100	Material Prior Period Revenue Adjustments	2,090.01	15,580.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,297,274.82	1,300,118.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	625,872.66	619,421.40
		2XX	Personal Services - Employee Benefits	58,102.14	61,189.06
		3XX	Purchased Professional and Technical Services	7,435.08	187.50
		4XX	Purchased Property Services	708.00	0.00
		5XX	Other Purchased Services	9,065.08	31.00
		6XX	Supplies and Materials	21,582.06	21,236.69
		810	Dues and Fees	27.99	3,252.50
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	6,464.47	22,435.98
		2XX	Personal Services - Employee Benefits	789.14	2,043.85
		5XX	Other Purchased Services	87.50	198.27
		6XX	Supplies and Materials	178.74	34.11
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	0.00	250.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		22XX Educational Media Services				
		1XX	Personal Services - Salaries	39,908.37	54,820.50	
		2XX	Personal Services - Employee Benefits	3,672.41	6,086.49	
		3XX	Purchased Professional and Technical Services	671.23	1,342.00	
		4XX	Purchased Property Services	159.50	0.00	
		5XX	Other Purchased Services	16.17	126.13	
		6XX	Supplies and Materials	41,814.30	49,255.29	
		810	Dues and Fees	117.50	125.00	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	6,847.78	16,719.97	
		2XX	Personal Services - Employee Benefits	970.98	2,651.57	
		5XX	Other Purchased Services	459.79	783.84	
		6XX	Supplies and Materials	446.80	1,611.61	
		810	Dues and Fees	1,871.50	465.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	78,289.03	89,699.66	
		2XX	Personal Services - Employee Benefits	15,876.69	21,311.16	
		3XX	Purchased Professional and Technical Services	537.50	637.50	
		4XX	Purchased Property Services	22.40	0.00	
		5XX	Other Purchased Services	1,682.55	2,174.84	
		6XX	Supplies and Materials	7,605.76	14,412.77	
		810	Dues and Fees	1,360.00	425.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	24,069.67	19,290.38	
		2XX	Personal Services - Employee Benefits	23,120.61	1,718.60	
		3XX	Purchased Professional and Technical Services	4,667.68	4,650.00	
		5XX	Other Purchased Services	9,914.57	13,470.46	
		6XX	Supplies and Materials	4,470.96	7,026.18	
		810	Dues and Fees	757.00	2,548.50	
		8XX	Other Expenditures	25.00	0.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	72,241.30	78,230.25	
		2XX	Personal Services - Employee Benefits	13,638.19	14,050.84	
		3XX	Purchased Professional and Technical Services	918.18	6,343.89	
		4XX	Purchased Property Services	52,138.73	42,653.62	
		5XX	Other Purchased Services	6,516.40	0.00	
		6XX	Supplies and Materials	15,312.08	24,368.93	
		7XX	Property and Equipment Acquisition	0.00	9,799.00	
		810	Dues and Fees	247.50	0.00	
		27XX Student Transportation Services				
		3XX	Purchased Professional and Technical Services	52.50	0.00	
		5XX	Other Purchased Services	741.38	239.07	

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	473.28	123.07
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,081.11	23,549.29
			2XX Personal Services - Employee Benefits	1,655.71	4,332.02
			5XX Other Purchased Services	0.00	174.50
			6XX Supplies and Materials	348.33	4,573.65
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,081.54	6,997.02
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,925.00	3,740.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	408.91
			6XX Supplies and Materials	0.00	3,495.65
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2.13	0.00
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	0.00	875.91
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7.46	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,324.95	1,963.00
			2XX Personal Services - Employee Benefits	77.92	116.54
			5XX Other Purchased Services	688.97	12.43
			6XX Supplies and Materials	0.00	136.40
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	25,496.00	29,440.53
			2XX Personal Services - Employee Benefits	485.08	1,070.25
			5XX Other Purchased Services	105.51	896.21
			6XX Supplies and Materials	1,552.08	3,819.49
			810 Dues and Fees	17.50	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	67.50	0.00
			3XX Purchased Professional and Technical Services	184.33	534.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			4XX Purchased Property Services	270.50	0.00	
			5XX Other Purchased Services	504.06	0.00	
			6XX Supplies and Materials	24,516.54	9,464.54	
			7XX Property and Equipment Acquisition	5,098.00	0.00	
			810 Dues and Fees	115.99	43.50	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	3,905.96	0.00	
142	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	290.73	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,251,751.05	1,313,085.32	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					387,043.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,300,118.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,313,085.32	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	25,402.76	Less Last Year	56,201.26	(4b)	-30,798.50
					-30,798.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					343,277.87	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	92,261.79	114,149.10
	1112 District Levy - Personal Property	1,200.05	20.19
	1190 Penalties and Interest on Taxes	119.69	251.46
	1510 Interest Earnings	116.27	146.81
	1900 Other Revenue from Local Sources	0.00	35.00
	2220 County On-Schedule Trans Reimb	13,352.44	15,265.45
	3210 State On-Schedule Trans Reimb	13,352.45	7,272.39
	3444 State School Block Grant	4,603.45	4,603.45
	3446 SB96 Block Grant Reimbursement	1,467.75	0.00
	6100 Material Prior Period Revenue Adjustments	-185.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		126,288.46	141,743.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	9,999.99	25,080.01
		2XX	Personal Services - Employee Benefits	1,455.07	3,977.54
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	19,997.75	4,835.06
		2XX	Personal Services - Employee Benefits	2,413.36	429.72
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	514.17	68.50
		6XX	Supplies and Materials	84.54	40.64
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	50,232.92	53,698.54
		2XX	Personal Services - Employee Benefits	5,118.08	6,493.51
		3XX	Purchased Professional and Technical Services	957.50	8,832.98
		4XX	Purchased Property Services	7,997.12	4,738.72
		5XX	Other Purchased Services	9,528.56	6,211.18
		6XX	Supplies and Materials	16,022.89	22,806.15
		810	Dues and Fees	6.50	31.25
182	Interlocal Agreement				
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				124,328.45	142,243.80



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					60,747.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141,743.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,243.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	127.50	Less Last Year	135.28	(4b)	-7.78	
					-7.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,239.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	68,419.66	94,000.71
	1112 District Levy - Personal Property	890.15	14.97
	1190 Penalties and Interest on Taxes	73.19	204.03
	1510 Interest Earnings	357.30	564.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		69,740.30	94,784.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	40,212.50	90,250.00
116	School Safety				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	7,500.00
182	Interlocal Agreement				
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,212.50	112,750.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	211,889.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,784.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,750.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	90,250.00	
Less Last Year	40,212.50	(4b)
	50,037.50	
	50,037.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	243,961.88	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	124.24	110.95
	2240 County Retirement Distribution	155,051.13	139,307.31
	6100 Material Prior Period Revenue Adjustments	-0.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>155,175.07</u>	<u>139,418.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	96,810.86	103,643.96
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	993.79	3,008.71
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	6,259.22	8,410.04
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	2,742.95	6,657.63
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	11,434.92	13,270.86
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,964.05	3,695.41
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	10,483.44	11,444.87
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	5,864.91	7,183.15
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,544.55	3,655.71
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	162.82	147.91
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	350.36	292.41
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	3,524.16	5,258.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>148,136.03</u>	<u>166,668.83</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					78,302.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,418.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,668.83	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					51,052.23	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
127	AFTER SCHOOL PROGRAM LOCAL FUNDS	
1900	Other Revenue from Local Sources	264.25
143	Title II Part A	
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	17,088.00
303	MOST Grant	
1900	Other Revenue from Local Sources	5,000.00
315	Title I, Part A, Improving Basic Programs	
4200	Title I, Part A, Improving Basic Programs	60,564.00
342	Title IV, Part B, 21st Century	
4340	Title IV, Part B, 21st Century Community Learning Centers	25,382.00
459	ReaP Funds 13-14	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	28,266.00
806	Elementary Admin Fund Raisers	
1920	Contributions/Donations from Private Sources	185.00
810	Box Tops for Education Fund	
1920	Contributions/Donations from Private Sources	287.00
847	One Class at a Time Grant	
1900	Other Revenue from Local Sources	250.00
890	Local Misc. Funds	
1900	Other Revenue from Local Sources	976.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>138,262.67</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
143	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction			
			1XX Personal Services - Salaries		12,643.49
			2XX Personal Services - Employee Benefits		4,443.91
			143 Subtotal		<u>17,087.40</u>
303	MOST Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		1,000.00
			5XX Other Purchased Services		452.59
			6XX Supplies and Materials		3,547.41
			303 Subtotal		<u>5,000.00</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
315	Title I, Part A, Improving Basic Programs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		318.31
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		35,456.01
			2XX Personal Services - Employee Benefits		14,891.42
			6XX Supplies and Materials		9,897.44
			315 Subtotal		60,563.18
342	Title IV, Part B, 21st Century				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		18,228.78
			2XX Personal Services - Employee Benefits		3,558.28
			3XX Purchased Professional and Technical Services		274.00
			6XX Supplies and Materials		3,447.72
			342 Subtotal		25,508.78
459	ReaP Funds 13-14				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			5XX Other Purchased Services		2,927.00
			6XX Supplies and Materials		20,790.91
			459 Subtotal		23,717.91
460	ReaP Funds 14-15				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			5XX Other Purchased Services		1,318.80
			6XX Supplies and Materials		2,111.42
			460 Subtotal		3,430.22
810	Box Tops for Education Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		360.00
			6XX Supplies and Materials		25.00
			810 Subtotal		385.00
847	One Class at a Time Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		250.00
			847 Subtotal		250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					135,942.49



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					116,530.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					138,262.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					135,942.49 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	12,924.01	Less Last Year	1,943.81	(4b)	10,980.20
					10,980.20 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					129,830.73 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
127 AFTER SCHOOL PROGRAM LOCAL FUNDS	264.25	0.00	264.25
143 Title II Part A	17,088.00	17,087.40	0.60
303 MOST Grant	5,000.00	5,000.00	0.00
315 Title I, Part A, Improving Basic Programs	60,564.00	60,563.18	0.82
342 Title IV, Part B, 21st Century	25,382.00	25,508.78	-126.78
459 ReaP Funds 13-14	28,266.00	23,717.91	4,548.09
460 ReaP Funds 14-15	0.00	3,430.22	-3,430.22
806 Elementary Admin Fund Raisers	185.00	0.00	185.00
810 Box Tops for Education Fund	287.00	385.00	-98.00
847 One Class at a Time Grant	250.00	250.00	0.00
890 Local Misc. Funds	976.42	0.00	976.42
Total	138,262.67	135,942.49	2,320.18



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	30.00	0.00
	1510 Interest Earnings	81.05	119.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		111.05	119.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,845.00	975.00
			2XX	Personal Services - Employee Benefits	64.54	3.89
			5XX	Other Purchased Services	0.00	16.25
182	Interlocal Agreement					
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,909.54	5,995.14	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						29,100.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,995.14 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,224.40 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	63.12	121.60
	5300 Operating Transfers from Other Funds	3,905.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,969.08	121.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		726.93	0.00
		2XX Personal Services - Employee Benefits		3.91	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		0.00	5,790.17
		2XX Personal Services - Employee Benefits		0.00	44.73
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		0.00	22.50
		2XX Personal Services - Employee Benefits		0.00	0.26
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		172.93	0.00
		2XX Personal Services - Employee Benefits		0.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				904.69	5,857.66

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					10,646.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,857.66 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,910.71 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.15	16.24
	3281 State Technology Aid	1,238.72	1,206.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,257.87</u>	<u>1,223.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		3XX Purchased Professional and Technical Services		0.00	2,739.74
		6XX Supplies and Materials		1,004.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,004.42</u>	<u>2,739.74</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					4,150.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,223.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,739.74	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	77.49	Less Last Year	979.43	(4b)	-901.94	
					-901.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,732.23	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	155.80	228.86
	3445 State Combined Fund School Block Grant	17,351.36	17,351.36
	3447 SB96 Combined Block Grant Reimbursement	1,564.77	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-28,527.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,071.93	-10,947.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		7XX Property and Equipment Acquisition		9,658.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,658.95	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	101,184.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-10,947.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	90,236.29	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	82,029.81	89,882.40
	1112 District Levy - Personal Property	1,055.58	0.00
	1190 Penalties and Interest on Taxes	122.35	200.33
	1510 Interest Earnings	81.41	123.39
	3120 State Guaranteed Tax Base Aid	17,008.90	9,880.06
	6100 Material Prior Period Revenue Adjustments	-50.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		100,248.05	100,086.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	75,000.00	80,000.00
			850 Interest on Debt	33,205.00	29,867.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				108,555.00	110,217.50

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	19,775.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,086.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,217.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,644.17	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.22	0.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.22</u>	<u>0.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					84.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					84.15 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.66	0.46
116	School Safety		
	5301 School Safety and Security Transfer	0.00	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.66</u>	<u>7,500.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						250.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,500.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,750.81 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.15	15.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10.15	15.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		100.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100.00	100.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	3,751.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	100.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,666.54	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
182	Interlocal Agreement		
	5300 Operating Transfers from Other Funds	0.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	25,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,000.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.91	2.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.91</u>	<u>2.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					728.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					730.89 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	9,752.15	17,853.35
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	1,336.45	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	583,409.09	588,134.90
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	1,172.53
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	88.20	1,051.77
XX	XXX	26XX	41X Energy Utility Services	45,118.40	35,066.48
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	375,878.63	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,518.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,518.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,172.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,626.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,626.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	23,549.29	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,332.02	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	174.50	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,573.65	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,997.02	0.00	0.00	0.00	0.00
Totals			39,626.48	0.00	0.00	0.00	0.00

39,626.48

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	21,612.00	0.00	0.00	0.00	21,612.00
Buildings	3,075,487.84	0.00	0.00	0.00	3,075,487.84
Machinery and Equipment	690,403.37	0.00	50,011.50	0.00	740,414.87
Totals at Historical Cost	3,787,503.21	0.00	50,011.50	0.00	3,837,514.71
Depreciation					
Improvement Accum	11,256.00	0.00	0.00	0.00	11,256.00
Building Accum	1,139,324.18	0.00	0.00	0.00	1,139,324.18
Machinery and Equipment Accum	463,215.83	0.00	0.00	0.00	463,215.83
Total Accumulated Depreciation	1,613,796.01	0.00	0.00	0.00	1,613,796.01
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,173,707.20	0.00	50,011.50	0.00	2,223,718.70

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	37,382.71	42,196.79	0.00	0.00	79,579.50	0.00	79,579.50
Other Post Employment Benefits	273,427.44	0.00	0.00	249,117.56	24,309.88	0.00	24,309.88
Total Governmental Activity							
Non-bond Long-Term Liabilities	310,810.15	42,196.79	0.00	249,117.56	103,889.38	0.00	103,889.38
Bond(s)							
02/15/2002	635,000.00	0.00	80,000.00	0.00	555,000.00	80,000.00	475,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	635,000.00	0.00	80,000.00	0.00	555,000.00	80,000.00	475,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0890-57769932

50 Teton County

0890 Fairfield Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	16,628.43	207,370.27	0.00	223,998.70
Net Pension - TRS	73,947.00	1,054,220.15	0.00	1,128,167.15